

Article - Tax - General

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§4–101.

(a) In this title the following words have the meanings indicated.

(b) (1) “Admissions and amusement charge”, unless expressly provided otherwise, means a charge for:

(i) admission to a place, including any additional separate charge for admission within an enclosure;

(ii) use of a game of entertainment;

(iii) use of a recreational or sports facility;

(iv) use or rental of recreational or sports equipment; and

(v) merchandise, refreshments, or a service sold or served in connection with entertainment at a nightclub or room in a hotel, restaurant, hall, or other place where dancing privileges, music, or other entertainment is provided.

(2) “Admissions and amusement charge” does not include a charge for admission to a political fundraising event.

(c) “Game of entertainment” includes, in Anne Arundel County or Calvert County, the game of instant bingo permitted under a commercial bingo license.

(d) “Person” includes:

(1) this State or a political subdivision, unit, or instrumentality of this State;

(2) another state or a political subdivision, unit, or instrumentality of that state; and

(3) a unit or instrumentality of a political subdivision of this State or of another state.

(e) “Stadium Authority” means the Maryland Stadium Authority created under § 10–604 of the Economic Development Article.

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